



Trustees' Financial Summary

FY2015-16

Submit ID: 0347-39838896

16 Gallatin County

0347 Manhattan School

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Ann Heisler **Phone #:** (406) 284-6460

(Signature)

(Date)

Chair, Board of Trustees: Rob Brownell

(Signature)

(Date)

County Superintendant Laura Axtman

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
110	Resource Transfers Dist/Coops	LOCAL	MT SCHOOL SAFETY	Local
409	Medicaid	STATE	FFS	State
410	Medicaid	STATE	MAC	State
807	Miscellaneous State Grant	STATE	Asthma School Nurse	State
814	Title II Part A	FEDERAL	16-0347-14-09	84.367
821	Afterschool - United Way	LOCAL	LOCAL	
823	Misc Local - Misc.	LOCAL	LOCAL	
830	Title I, Part A, Improving Basic Programs	FEDERAL	16-0347-31-09	84.010A
877	IDEA Part B	FEDERAL	16-0347-77-2009-ALL	84.027
879	IDEA Preschool	FEDERAL	16-0347-79-2009-ALL	84.173A
880	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A080540	84.358A
882	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S358A080554	84.358A
910	Budget Amendment			

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		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	481,914.01	95,142.38		
02	Taxes Receivable - Real and Personal (120-149)	15,540.04	2,264.10		
03	Taxes Receivable - Protested (150-159)	121.68	17.73		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)	29,846.74			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	527,422.47	97,424.21		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	10,540.21			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	10,540.21			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	15,661.72	2,281.83		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)	29,846.74			
38	Reserve for Encumbrances (953)	73,090.64			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	398,283.16	95,142.38		
52	TOTAL FUND BALANCE/EQUITY	501,220.54	95,142.38		
53	TOTAL LIABILITIES AND FUND BALANCE	527,422.47	97,424.21		

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,050.09	106,818.12	440,871.41	
02	Taxes Receivable - Real and Personal (120-149)	472.54			
03	Taxes Receivable - Protested (150-159)	3.84			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			48,967.04	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,526.47	106,818.12	489,838.45	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	476.38			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	1,050.09	106,818.12	489,838.45	
52	TOTAL FUND BALANCE/EQUITY	1,050.09	106,818.12	489,838.45	
53	TOTAL LIABILITIES AND FUND BALANCE	1,526.47	106,818.12	489,838.45	

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				12,963.38
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				12,963.38
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				12,963.38
52	TOTAL FUND BALANCE/EQUITY				12,963.38
53	TOTAL LIABILITIES AND FUND BALANCE				12,963.38

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,142.53	5,946.40		12,537.00
02	Taxes Receivable - Real and Personal (120-149)	380.09			882.93
03	Taxes Receivable - Protested (150-159)	2.96			7.13
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,525.58	5,946.40		13,427.06
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	383.05			890.06
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	4,142.53	5,946.40		12,537.00
52	TOTAL FUND BALANCE/EQUITY	4,142.53	5,946.40		12,537.00
53	TOTAL LIABILITIES AND FUND BALANCE	4,525.58	5,946.40		13,427.06

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		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		166,683.71		
02	Taxes Receivable - Real and Personal (120-149)		5,463.91		
03	Taxes Receivable - Protested (150-159)		44.77		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		172,192.39		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		21,898.50		
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES		21,898.50		
DEFERRED INFLOWS					
36	Deferred Inflows (680)		5,508.68		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		7,962.50		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget		136,822.71		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY		144,785.21		
53	TOTAL LIABILITIES AND FUND BALANCE		172,192.39		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	237,859.11	133,852.46		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	237,859.11	133,852.46		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	232,449.06	133,852.46		
25	Other Current Liabilities (621-679)	5,410.05			
35	TOTAL LIABILITIES	237,859.11	133,852.46		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	237,859.11	133,852.46		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	744,964.97	740,187.30
1112	District Levy - Personal Property	1,901.83	22,841.49
1114	District Levy - Pers Prop/Mobile Homes	1,635.25	8,362.45
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	36,118.51	0.00
1190	Penalties and Interest on Taxes	1,540.05	1,863.65
1320	Tuition from Schl Dists Within State	51,438.52	52,331.05
1510	Interest Earnings	8,194.07	9,497.42
1900	Other Revenue from Local Sources	570.28	1,760.88
3110	Direct State Aid	1,064,446.91	1,137,132.64
3111	Quality Educator	89,900.23	98,215.15
3112	At Risk Student	6,800.72	6,187.41
3113	Indian Education For All	8,139.60	8,539.92
3114	American Indian Achievement Gap	1,400.00	2,050.00
3115	State Spec Ed Allowable Cost Pymt to Districts	83,257.54	85,895.45
3116	Data For Achievement	5,985.00	8,180.00
3118	Natural Resource Development	7,585.42	12,644.94
3120	State Guaranteed Tax Base Aid	443,476.80	490,357.78
3444	State School Block Grant	90,920.92	90,920.92
3446	SB96 Block Grant Reimbursement	6,077.87	0.00
5300	Operating Transfers from Other Funds	5,027.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,659,382.24	2,776,968.45

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01		
PRC	Program	Function	Object	2015 Value	2016 Value		
	1XX	Regular Education Programs - Elementary/Secondary					
		1XXX	Instruction				
			1XX	Personal Services - Salaries	1,036,769.88	1,103,934.96	
			2XX	Personal Services - Employee Benefits	117,465.52	136,027.27	
			3XX	Purchased Professional and Technical Services	1,724.69	3,367.07	
			6XX	Supplies and Materials	79,084.75	96,942.28	
		21XX	Support Services - Students				
			1XX	Personal Services - Salaries	79,266.56	84,428.65	
			2XX	Personal Services - Employee Benefits	10,988.47	12,913.77	
			6XX	Supplies and Materials	58.30	0.00	
			810	Dues and Fees	77.68	80.92	
		221X	Improvement of Instruction Services				
			5XX	Other Purchased Services	5,112.67	2,102.96	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		222X Educational Media Services				
		1XX	Personal Services - Salaries	55,366.59	56,172.00	
		2XX	Personal Services - Employee Benefits	5,156.12	5,549.14	
		6XX	Supplies and Materials	8,698.58	6,352.85	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	87,017.21	48,606.21	
		2XX	Personal Services - Employee Benefits	444.67	4,878.15	
		3XX	Purchased Professional and Technical Services	15,314.13	18,724.98	
		5XX	Other Purchased Services	40,346.36	39,188.16	
		6XX	Supplies and Materials	1,636.16	815.14	
		810	Dues and Fees	5,413.86	5,352.94	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	129,512.92	129,235.92	
		2XX	Personal Services - Employee Benefits	16,399.50	13,669.16	
		5XX	Other Purchased Services	6,563.41	7,591.91	
		6XX	Supplies and Materials	0.00	408.32	
		810	Dues and Fees	425.00	425.00	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	47,094.96	46,429.78	
		2XX	Personal Services - Employee Benefits	9,387.13	6,816.11	
		5XX	Other Purchased Services	2,649.19	754.44	
		6XX	Supplies and Materials	1,713.80	2,833.43	
		810	Dues and Fees	162.50	282.62	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	126,917.76	109,473.11	
		2XX	Personal Services - Employee Benefits	24,185.21	29,721.60	
		4XX	Purchased Property Services	152,700.80	154,207.74	
		5XX	Other Purchased Services	242.95	7.48	
		6XX	Supplies and Materials	35,565.95	38,407.44	
		810	Dues and Fees	1,123.30	1,077.15	
		8XX	Other Expenditures	428.00	278.20	
		4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition	0.00	2,728.05	
280	Special Education - Local and State					
	1XXX Instruction					
		1XX	Personal Services - Salaries	168,893.08	161,100.53	
		2XX	Personal Services - Employee Benefits	36,716.98	43,634.75	
		5XX	Other Purchased Services	17.25	0.00	
		6XX	Supplies and Materials	3,762.15	13,684.35	
	21XX Support Services - Students					
		1XX	Personal Services - Salaries	12,710.15	4,373.63	
		2XX	Personal Services - Employee Benefits	1,691.58	1,834.23	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			810 Dues and Fees	0.00	360.00	
		221X Improvement of Instruction Services				
			5XX Other Purchased Services	803.69	1,081.84	
	316 Data For Achievement					
		1XXX Instruction				
			3XX Purchased Professional and Technical Services	5,985.00	8,180.00	
	365 Indian Education for All - OTO & Ongoing					
		1XXX Instruction				
			1XX Personal Services - Salaries	6,894.25	7,497.57	
			2XX Personal Services - Employee Benefits	35.67	39.74	
			6XX Supplies and Materials	2,107.27	1,074.56	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			1XX Personal Services - Salaries	16,894.43	14,864.20	
			2XX Personal Services - Employee Benefits	1,774.80	2,618.65	
			6XX Supplies and Materials	4,280.39	2,487.92	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			5XX Other Purchased Services	2,228.22	1,334.35	
		34XX Extracurricular - Activities				
			1XX Personal Services - Salaries	2,535.00	2,800.00	
			2XX Personal Services - Employee Benefits	14.12	16.44	
			5XX Other Purchased Services	1,001.69	0.00	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			5XX Other Purchased Services	5,937.88	6,596.52	
		35XX Extracurricular - Athletics				
			1XX Personal Services - Salaries	20,396.00	21,761.00	
			2XX Personal Services - Employee Benefits	98.98	118.67	
			5XX Other Purchased Services	35.91	0.00	
			6XX Supplies and Materials	1,500.00	1,007.25	
	910 Food Services					
		31XX Food Services				
			7XX Property and Equipment Acquisition	0.00	17,500.00	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
			910 Operating Transfers to Other Funds	0.00	3,024.56	
		62XX Resources Transferred to Other School Districts or Cooperatives				
			920 Resources Transferred to Other School Districts or Cooperatives	200,000.00	260,000.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2015 Value	2016 Value
910	Budget Amendment					
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	0.00	10,794.56
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					<u>2,601,329.07</u>	<u>2,757,570.23</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					451,766.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,776,968.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,757,570.23	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	29,846.74	Less Last Year	27,286.67 (4a)	2,560.07	
Increase/Decrease of Reserve for Encumbrances						
	This Year	73,090.64	Less Last Year	45,595.16 (4b)	27,495.48	
					30,055.55	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					501,220.54	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	116,573.34	107,916.81
1112	District Levy - Personal Property	413.43	3,331.85
1114	District Levy - Pers Prop/Mobile Homes	294.57	1,232.67
1190	Penalties and Interest on Taxes	269.17	266.94
1420	Trans Fees from Other Schl Dists Within State	20,005.66	22,804.25
1510	Interest Earnings	445.57	590.06
2220	County On-Schedule Trans Reimb	31,970.15	32,148.75
3210	State On-Schedule Trans Reimb	31,970.15	32,148.76
3444	State School Block Grant	7,801.95	7,801.95
3446	SB96 Block Grant Reimbursement	1,196.99	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		210,940.98	208,242.04

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	19,305.00	18,915.01
		2XX	Personal Services - Employee Benefits	94.55	2,080.52
	25XX Support Services - Business				
		1XX	Personal Services - Salaries	11,602.49	11,776.68
		2XX	Personal Services - Employee Benefits	1,898.39	2,042.22
	27XX Student Transportation Services				
		5XX	Other Purchased Services	122,390.80	136,496.20
		6XX	Supplies and Materials	9,422.17	83.05
	280 Special Education - Local and State				
	27XX Student Transportation Services				
		5XX	Other Purchased Services	26,196.12	27,456.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				190,909.52	198,850.58



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Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						85,750.92 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						208,242.04 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						198,850.58 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						95,142.38 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	21,663.25	23,293.28
	1112 District Levy - Personal Property	84.21	643.12
	1114 District Levy - Pers Prop/Mobile Homes	37.47	227.66
	1190 Penalties and Interest on Taxes	52.87	34.23
	1510 Interest Earnings	61.53	81.44
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>21,899.33</u>	<u>24,279.73</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	20,000.00	21,700.00
			5XX Other Purchased Services	0.00	2,720.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>20,000.00</u>	<u>24,420.00</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	1,190.36	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	24,279.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	24,420.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,050.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	706.17	979.57
	2240 County Retirement Distribution	304,118.20	289,099.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		304,824.37	290,079.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	166,673.78	202,600.71	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	12,535.71	13,116.84	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	8,908.37	9,061.72	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	15,106.70	10,858.00	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	19,824.28	20,266.74	
		25XX	Support Services - Business			
			2XX Personal Services - Employee Benefits	8,487.44	8,431.27	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	20,067.49	16,547.62	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	29,451.03	28,657.37	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	1,953.53	1,961.73	
	365	Indian Education for All - OTO & Ongoing				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	1,060.18	1,095.72	
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	2,616.47	2,329.26	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	390.97	412.17	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	2,729.89	3,022.30	



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	289,805.84	318,361.45
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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance	135,100.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	290,079.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	318,361.45	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	106,818.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
409 Medicaid		
	3355 Medicaid - Miscellaneous	48,668.65
410 Medicaid		
	3357 Montana Administrative Claiming Reimbursement	14,367.30
807 Miscellaneous State Grant		
	3290 State - Other State Grants	500.00
814 Title II Part A		
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	23,452.00
821 Afterschool - United Way		
	1900 Other Revenue from Local Sources	6,220.25
823 Misc Local - Misc.		
	1900 Other Revenue from Local Sources	580.28
830 Title I, Part A, Improving Basic Programs		
	4200 Title I, Part A, Improving Basic Programs	70,993.00
877 IDEA Part B		
	4560 IDEA, Part B, Children with Disabilities	126,172.00
879 IDEA Preschool		
	4570 IDEA Preschool	3,622.00
880 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,468.35
882 Title VI, Part B, Subpart 1, Small Rural Schools(SRS)		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	19,591.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		333,634.83

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
409 Medicaid					
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		695.25
	21XX Support Services - Students				
			1XX Personal Services - Salaries		21,048.00
			2XX Personal Services - Employee Benefits		3,598.51
			810 Dues and Fees		4,136.82
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		1,100.00
	27XX Student Transportation Services				
			5XX Other Purchased Services		1,298.60
	409 Subtotal				31,877.18



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
410	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
	21XX	Support Services - Students			
		810	Dues and Fees		1,156.87
	26XX	Operation and Maintenance of Plant Services			
		7XX	Property and Equipment Acquisition		12,400.00
		410	Subtotal		13,556.87
807	Miscellaneous State Grant				
	329	State Miscellaneous Grants			
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries		240.61
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services		259.39
		807	Subtotal		500.00
814	Title II Part A				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		19,278.66
		2XX	Personal Services - Employee Benefits		3,456.32
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services		717.02
		814	Subtotal		23,452.00
821	Afterschool - United Way				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		4,546.00
		2XX	Personal Services - Employee Benefits		904.99
		6XX	Supplies and Materials		769.26
		821	Subtotal		6,220.25
823	Misc Local - Misc.				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		6XX	Supplies and Materials		1,500.44
		823	Subtotal		1,500.44
830	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		56,171.40
		2XX	Personal Services - Employee Benefits		12,234.23
		6XX	Supplies and Materials		2,587.37
		830	Subtotal		70,993.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
877	IDEA Part B				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		60,815.09
			2XX Personal Services - Employee Benefits		15,317.27
			6XX Supplies and Materials		524.60
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		3,461.46
			3XX Purchased Professional and Technical Services		46,053.58
			877 Subtotal		126,172.00
879	IDEA Preschool				
	457	IDEA Preschool			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		3,622.00
			879 Subtotal		3,622.00
880	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,396.79
			6XX Supplies and Materials		16,944.10
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		127.46
			880 Subtotal		19,468.35
882	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			6XX Supplies and Materials		11,508.00
			7XX Property and Equipment Acquisition		6,658.00
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		1,425.00
			882 Subtotal		19,591.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					316,953.09



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					473,156.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					333,634.83	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					316,953.09	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					489,838.45	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
409 Medicaid	48,668.65	31,877.18	16,791.47
410 Medicaid	14,367.30	13,556.87	810.43
807 Miscellaneous State Grant	500.00	500.00	0.00
814 Title II Part A	23,452.00	23,452.00	0.00
821 Afterschool - United Way	6,220.25	6,220.25	0.00
823 Misc Local - Misc.	580.28	1,500.44	-920.16
830 Title I, Part A, Improving Basic Programs	70,993.00	70,993.00	0.00
877 IDEA Part B	126,172.00	126,172.00	0.00
879 IDEA Preschool	3,622.00	3,622.00	0.00
880 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	19,468.35	19,468.35	0.00
882 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	19,591.00	19,591.00	0.00
Total	333,634.83	316,953.09	16,681.74



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	117.04	80.93
	5300 Operating Transfers from Other Funds	0.00	3,024.56
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>117.04</u>	<u>3,105.49</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	5,027.75	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>5,027.75</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	9,857.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,105.49	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,963.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	19,020.79	17,996.75
	1112 District Levy - Personal Property	49.26	559.91
	1114 District Levy - Pers Prop/Mobile Homes	44.23	206.29
	1190 Penalties and Interest on Taxes	39.35	48.09
	1510 Interest Earnings	59.53	104.68
	3281 State Technology Aid	2,482.88	2,541.86
	3445 State Combined Fund School Block Grant	1,028.54	1,028.54
	3447 SB96 Combined Block Grant Reimbursement	555.73	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		23,280.31	22,486.12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	15,119.23	22,021.15
			7XX Property and Equipment Acquisition	2,549.57	0.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	1,300.59	1,020.00
			2XX Personal Services - Employee Benefits	6.24	93.53
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				18,975.63	23,134.68

Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	5,251.15	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	22,486.12	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	23,134.68	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	460.06	(4b)
	-460.06	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,142.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	46.17	48.35
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>46.17</u>	<u>48.35</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 29

Beginning Fund Balance					5,898.05 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					48.35 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,946.40 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	36,169.50	43,171.54
	1112 District Levy - Personal Property	75.32	1,151.12
	1114 District Levy - Pers Prop/Mobile Homes	48.76	401.16
	1190 Penalties and Interest on Taxes	55.98	61.45
	3120 State Guaranteed Tax Base Aid	18,713.62	12,254.16
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		55,063.18	57,039.43

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			840 Principal On Debt	40,000.00	40,000.00
			850 Interest on Debt	23,500.00	22,700.00
			860 Agent Fees/Issuance Costs	350.00	350.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				63,850.00	63,050.00

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	18,547.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	57,039.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	63,050.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,537.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 60
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	26.62	1.61	
	5400 Proceeds from Long-Term Liabilities	650,754.81	677,133.50	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>650,781.43</u>	<u>677,135.11</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		4XX Purchased Property Services		0.00	3,383.53
	4XXX Facilities Acquisition and Construction Services				
		7XX Property and Equipment Acquisition		685,005.07	642,883.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>685,005.07</u>	<u>646,266.77</u>

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					-30,868.34 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					677,135.11 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					646,266.77 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					0.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1,762.44	265,981.71
	1112 District Levy - Personal Property	2.32	4,557.65
	1114 District Levy - Pers Prop/Mobile Homes	62.14	1,221.24
	1190 Penalties and Interest on Taxes	63.05	335.05
	1510 Interest Earnings	2,357.45	2,060.89
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,247.40	274,156.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	5,646.99	0.00
		4XXX Facilities Acquisition and Construction Services			
			3XX Purchased Professional and Technical Services	29,309.62	0.00
			7XX Property and Equipment Acquisition	33,701.76	82,677.13
		52XX Capital Leases or Long Term Notes with Board of Investments			
			840 Principal On Debt	0.00	263,359.60
			850 Interest on Debt	0.00	14,465.66
110	Resource Transfers Dist/Coops				
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	615.30	0.00
			6XX Supplies and Materials	1,036.00	2,610.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				70,309.67	363,112.39



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					225,778.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					274,156.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					363,112.39	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	7,962.50	Less Last Year	0.00	(4b)	7,962.50	
					7,962.50	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					144,785.21	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	55,423.00	56,452.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	16,297.46	14,864.20
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	40,428.13	43,334.99
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	1,209,904.87	1,228,117.63
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	0.00	605.73
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	0.00	0.00
XX	XXX	26XX	41X Energy Utility Services	81,388.66	67,651.58
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	4,950.00	2,728.05
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	719,378.83	725,560.37
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	0.00	2,720.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	61,840.80
b. Related Services Block Grant Entitlement	20,613.60
c. Total Entitlements Subject to Reversion	82,454.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	109,664.35
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	250,129.33
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	161,100.53	21,700.00	0.00	0.00	0.00
280	1XXX	2XX	43,634.75	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	2,720.00	0.00	0.00	0.00
280	1XXX	6XX	13,684.35	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	4,373.63	0.00	0.00	0.00	0.00
280	21XX	2XX	1,834.23	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	1,081.84	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			225,709.33	24,420.00	0.00	0.00	0.00

250,129.33

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	615,813.00	0.00	0.00	0.00	615,813.00
Land Improvements	44,157.00	0.00	2,728.05	0.00	46,885.05
Buildings	3,019,123.30	713,756.83	642,883.24	0.00	4,375,763.37
Machinery and Equipment	212,325.81	0.00	49,917.00	6,044.00	256,198.81
Construction in Progress	713,756.83	-713,756.83	82,677.13	0.00	82,677.13
Totals at Historical Cost	4,605,175.94	0.00	778,205.42	6,044.00	5,377,337.36
Depreciation					
Improvement Accum	21,312.00	0.00	2,073.00	0.00	23,385.00
Building Accum	1,241,087.00	0.00	119,184.00	0.00	1,360,271.00
Machinery and Equipment Accum	145,781.00	0.00	22,257.00	6,044.00	161,994.00
Total Accumulated Depreciation	1,408,180.00	0.00	143,514.00	6,044.00	1,545,650.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	3,196,995.94	0.00	634,691.42	0.00	3,831,687.36

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	12,116.00	0.00	0.00
Support Services Students (21XX)	212.00	0.00	0.00
Financial Administration (25XX)	607.00	0.00	0.00
Operations and Maintenance (26XX)	3,863.00	0.00	0.00
Transportation (27XX)	4,875.00	0.00	0.00
Food Service (31XX)	584.00	0.00	0.00
Unallocated	121,257.00	0.00	0.00
 Total Depreciation for FY2016	 143,514.00	 0.00	 0.00

*** Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	134,319.07	3,021.91	0.00	0.00	137,340.98	0.00	137,340.98
Loans Payable	650,754.81	677,133.50	263,359.60	0.00	1,064,528.71	264,156.86	800,371.85
Total Governmental Activity							
Non-bond Long-Term Liabilities	785,073.88	680,155.41	263,359.60	0.00	1,201,869.69	264,156.86	937,712.83
Bond(s)							
04/26/2012	860,000.00	0.00	40,000.00	0.00	820,000.00	45,000.00	775,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	860,000.00	0.00	40,000.00	0.00	820,000.00	45,000.00	775,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	211,388.60	35,537.44	0.00	246,926.04
Net Pension - TRS	1,906,435.80	151,899.18	0.00	2,058,334.98